IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Philip S. Siegel

Serial No.:

10/751,216

Filing Date:

January 2, 2004

Group Art Unit:

3627

Examiner:

Joseph A. Fischetti

Confirmation No.:

1168

Title:

ON-LINE MERCHANDISE RETURN LABELS

Mail Stop AF

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Dear Sir:

RESPONSE PURSUANT TO 37 C.F.R. § 1.116

In response to the Final Office Action mailed December 27, 2006, Applicant respectfully requests the Examiner to reconsider the rejection of the claims in view of the comments set forth below.